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Attorneys for Official Unsecured Creditors' Committee for USA
Commercial Mortgage Company

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA

In re:

USA Commercial Mortgage Company
06-10725 – Lead Case

USA Capital Realty Advisors, LLC
06-10726

USA Capital Diversified Trust Deed Fund, LLC
06-10727

USA Capital First Trust Deed Fund, LLC
06-10728

USA Securities, LLC
06-10729

Debtors.

Jointly Administered

Chapter 11 Cases

Judge Linda B. Riegler Presiding

Affecting:☐ All Cases**or Only:**☒ USA Commercial Mortgage Company☐ USA Capital Realty Advisors, LLC☐ USA Capital Diversified Trust Deed Fund, LLC☐ USA Capital First Trust Deed Fund, LLC☐ USA Securities, LLC

Declaration of Edward M. Burr in Support of Ex Parte Motion to Extend Deadline to
Object to Claims Arising From Rejection of Executory Contracts or Unexpired
Leases

I, Edward M. Burr, hereby declare under penalty of perjury that:

1. I am a principal with Sierra Consulting Group, LLC ("Sierra"). Sierra is one of the leading providers of restructuring advisory and litigation support services in the Southwest. Sierra is a leading national consulting firm comprised of experienced CPAs and other financial professionals.

LEWIS
AND
ROCA
LLP
LAWYERS

1 2. I submit this declaration on behalf of the Ex Parte Motion to Extend
2 Deadline to Object to Claims Arising From Rejection of Executory Contracts or
3 Unexpired Leases (the “Motion”) filed by the Official Unsecured Creditors’ Committee
4 for USA Commercial Mortgage Company (the “Committee”).

5 3. This Court approved the Committee’s appointment of Sierra as financial
6 advisers on August 11, 2006. Since that date, I have assisted the Committee in analyzing
7 facts concerning these jointly administered bankruptcy cases, including scheduled
8 liabilities and proofs of claim.

9 4. I make the following declaration based upon my personal knowledge, and
10 upon the records of the Debtors described in this declaration.

11 5. I understand that under “Debtors’ Third Amended Joint Chapter 11 Plan of
12 Reorganization” as modified by the Confirmation Order, the deadline for the Committee
13 or the USACM Trust to object to Claims arising out of the rejection of executory contracts
14 and unexpired leases is March 15, 2007.

15 6. Debtors (through Mesirow Interim Financial Management) and the
16 Committee have identified the persons or entities listed on USACM’s Schedule G as
17 parties to executory contracts and unexpired leases.

18 7. Sierra has analyzed and the Committee is filing objections to executory
19 contract or lease rejection Claims where appropriate.

20 8. The Motion addresses a separate problem – it is not possible to determine
21 with certainty in the current environment which Claims in the several thousand proofs of
22 claim that have been filed with the Court are Claims that arguably arise out of the rejection
23 of an executory contract or unexpired lease. Further, as of this writing, the Effective Date
24 of the Plan has not yet occurred, and so the USACM Trust does not even exist or have the
25 ability to evaluate claims.
26

Edward M. Burr